

AMENDED IN ASSEMBLY APRIL 1, 2014

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 2517

Introduced by Assembly Member Daly
(Coauthors: Assembly Members Brown and Fox)
(Coauthor: Senator Hueso)

February 21, 2014

An act to amend Section ~~8604~~ of the Revenue and Taxation 7069 of the Government Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2517, as amended, Daly. ~~Use Fuel Tax Law. Economic development: taxation: credits: certifications.~~

The Personal Income Tax Law and the Corporation Tax Law authorize various credits against the taxes imposed by those laws, including a hiring credit for qualified taxpayers who hire qualified employees, as defined, within enterprise zones and local agency military base recovery areas, subject to specified criteria and requirements. Those laws require that a taxpayer obtain a certification from the Employment Development Department, as permitted by federal law, the local county or city Job Training Partnership Act administrative entity, the local county GAIN office or social services agency, or the local government administering a specified area or zone that provides that a qualified employee meets the specified eligibility requirements. Existing law authorizes any local entity formerly authorized to issue a certification that provides that a qualified employee, qualified disadvantaged individual, or qualified displaced employee meets specified eligibility requirements, to continue to accept applications for certification and to issue the certifications up to but no later than January 1, 2015.

This bill would instead provide for those local entities to continue to accept applications for the certification up to but no later than January 1, 2015, and would remove the provision that local entities issue the certifications up to but no later than January 1, 2015.

~~The Use Fuel Tax Law imposes a tax, at specified rates, on the use of specified fuels, including natural gas, liquified petroleum gas, and ethanol or methanol on the highways of the state. The term “fuel” is defined for purposes of that law.~~

~~This bill would make technical, nonsubstantive changes to that definition.~~

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 *SECTION 1. Section 7069 of the Government Code is amended*
2 *to read:*

3 7069. Notwithstanding the repeal of Chapter 12.8 (commencing
4 with Section 7070), Chapter 12.93 (commencing with Section
5 7097), and Chapter 12.97 (commencing with Section 7105) of the
6 Government Code by Chapter 69 of the Statutes of 2013, a local
7 entity formerly authorized by one or more of those chapters of the
8 Government Code to issue a certification that provides that a
9 qualified employee, qualified disadvantaged individual, or qualified
10 displaced employee meets the specified eligibility requirements
11 under Section 17053.34, 17053.46, 17053.47, 17053.74, 23622.7,
12 23622.8, 23634, or 23646 of the Revenue and Taxation Code ~~may~~
13 *shall* continue to accept applications for the certification ~~and to~~
14 issue the certifications up to but no later than January 1, 2015.

15 ~~SECTION 1. Section 8604 of the Revenue and Taxation Code~~
16 ~~is amended to read:~~

17 ~~8604. (a) “Fuel” includes any combustible gas or liquid, by~~
18 ~~whatever name the gas or liquid may be known or sold, of a kind~~
19 ~~used in an internal combustion engine for the generation of power~~
20 ~~to propel a motor vehicle on the highways, except fuel that is~~
21 ~~subject to the tax imposed by Part 2 (commencing with Section~~
22 ~~7301) or Part 31 (commencing with Section 60001).~~

23 ~~(b) “Fuel” shall not include any combustible gas or liquid~~
24 ~~specifically manufactured and used for racing motor vehicles at a~~
25 ~~racetrack.~~

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